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Acceris Communications 9530 Padgett Street, Suite 101 San Diego, CA 92126

August 9, 2007

Illinois Commerce Commission Chief Clerk 527 East Capitol Avenue Springfield, IL 62701

Re:

Docket No (s): 05-0416

Withdrawal of certificate or certificates due to sale of substantially all assets of Acceris Management and Acquisition LLC to First Communications LLC.

Ladies or Gentlemen::

Acceris Management and Acquisition LLC ("Acceris") hereby surrenders the attached telecommunications certifications that approved its ability to provide telecommunications services in your state in the above named docket. Acceris ceased to provide services to customers in your state on March 1, 2007 due to a sale of substantially all of its assets. including the customer base and related assets to First Communications LLC, a licensed telecommunications carrier in your state. Acceris is not intending now, or in the future to provide telecommunications services in your state. Attached, you will find copies of the certificates we are surrendering for cancellation.

Please return a file stamped copy of this letter as proof of filing in the attached prepaid return envelope.

Should you require any additional filings or report requirements, please contact Christine Gronewald at 612.465.0271 or via email at gronewald@ncequity.net.

Please also be advised that the current and final address for Acceris is 60 South 6th Street, Suite 2535, Minneapolis, MN 55402.

Sincerely,

Regulatory and Compliance Manager

Enclosure (Certificates Surrendered)

Verification

I, Daniel Hogan, first being duly sworn upon oath depose and say that I am the Vice President Taxation of Acceris Management and Acquisition LLC, a Limited Liability Company formed under the laws of the state of Minnesota; that I have read the above and forgoing petition by me subscribed and know the contents thereof; that said contents are true in substance and in fact, except as to those matter stated upon information and belief, and as to those, I believe same to be true

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Signature Signature
VP of Toux Title
Subscribed and sworn before me this 20 day of 49cst, 2007
in the State of Minnesotae
County of Henrepin My commission Expense of Septem of Septems of S
Notary Public

My Commission Expires January 31, 2011